

08-1025-CD
Comm of PA vs Kenneth Dressler

PA DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
LIEN SECTION
PO BOX 280948
HARRISBURG PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



08-1025-CD

REV-159 CM AFP (04-08)

MAY 23 2008

FILED *recPliss*
n142001
JUN 05 2008 *Pliss pd.*
William A. Shaw
Prothonotary/Clerk of Courts
12500

COURT OF COMMON PLEAS OF CLEARFIELD COUNTY, PENNSYLVANIA

KENNETH DOYLE DRESSLER
114 EAST SCRIBNER AVENUE
NAME AND ADDRESS: DU BOIS PA 15801

TO THE PROTHONOTARY OF SAID COURT:

Pursuant to the laws of the Commonwealth of Pennsylvania,
there is herewith transmitted a certified copy of a lien
to be entered of record in your County.

CERTIFIED COPY OF LIEN

173-34-4305

| CLASS OF TAX 1 | TAX PERIOD (OR DUE DATE) 2 | DATE OF ASSESSMENT DETERMINATION OR SETTLEMENT 3 | IDENTIFYING NUMBER 4 | TAX 5 | TOTAL 6 |
|-------------------|----------------------------------|---|-------------------------|----------|------------|
| P.I.T. | 01-01-99 TO 12-31-99 | JUN 23 2006 | R92661 | 1,770.00 | 3,171.36 |

INTEREST COMPUTATION DATE AUG 21 2008

| | | |
|---------------------|------------|------------|
| TOTALS | \$1,770.00 | \$3,171.36 |
| FILING FEE(S) | \$25.00 | |
| ADDITIONAL INTEREST | | |
| SETTLEMENT TOTAL | | \$3,196.36 |

The undersigned, the Secretary of Revenue (or his authorized delegate) of the Commonwealth of Pennsylvania, certifies this to be a true and correct copy of a lien against the above-named taxpayer for unpaid tax, interest, additions or penalties thereon due from such taxpayer and which, after demand for payment thereof, remains unpaid. The amount of such unpaid tax, interest, additions or penalties is a lien in favor of the Commonwealth of Pennsylvania upon the taxpayer's property, real, personal or both, as the case may be.

SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

MAY 30 2008

DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

LIEN FOR TAXES, PENALTIES AND INTEREST

General Information:

COMMONWEALTH OF PENNSYLVANIA

VS

KENNETH DOYLE DRESSLER

LED
JUN 05 2008
William A. Shan
Prothonotary/Clerk of
Courts

Filed this _____, _____ at _____
NOTICE OF TAX LIEN

the Corporation Tax Liens provided under the Fiscal Code arise at the time of settlement (assessment) and are liens upon the franchises and property, both real and personal, with no further notice. The filing of a Notice of Lien with a county Prothonotary is not a requisite, and the lien renews in full force and validity without filing or revival until paid.

Inheritance Tax Liens are liens on Real Estate which continue until the tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Sales and Use Tax, Liquid Fuel Tax, Fuels Use Tax

Motor Carriers Road Tax, Motorbus Road Tax, Oil Company Franchise Tax and Liquid Fuels and Fuels Tax liens are liens upon the franchises as well as real and personal property of taxpayers, but only after they have been entered and docketed of record by the Prothonotary of the county where such property is situated. These liens shall not attach to stock of goods, wares or merchandise regularly sold in the ordinary course of business of the taxpayer. The lien has priority from the date of entry of record.

Place of filing: The Notice of Lien shall be filed: (a) In the case of real property, in the office of the Prothonotary of the county in which the property subject to the lien is situated and (b) in the case of personal property, whether tangible or intangible in the office of the Prothonotary of the county in which the property subject to lien is situated.

PLACE OF FILING NOTICE FORM

General Rule: According to the Fiscal Code, the Notice of Lien is automatically revived and does not require filing of the Notice by the Commonwealth. Any Notice of Lien filed by the Commonwealth shall have priority to, and be paid in full, before any other obligation, judgment, claim, lien or estate is satisfied from a subsequent judicial sale or liability with which the property may be charged. **Exception:** The Commonwealth does not maintain priority of tax liens over any existing mortgages or liens which are properly recorded at the time that the tax lien is filed. See, Act of Dec. 12, 1994, P.L. 1015, No. 138.

AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

The Secretary or his delegate may issue a Certificate of Release of any lien imposed with respect to any tax if (a) the liability is satisfied, satisfaction consisting of payment of the amount assessed together with all interest and costs in respect thereof, or (b) the liability becomes legally unenforceable. **Exception:** Interest on Corporation Taxes is computed after the lien is paid.

RELEASE OF LIEN

Liens for Fuel Use Tax arise under Section 13 of the Fuel Use Tax Act, 72 P.S. Section 2611-M, as amended.

Liens for Motor Carriers Road Tax arise under Chapter 96 of the Vehicle Code, (75 Pa. C.S. 9615).

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax of 1982, Act of December 13, 1982, P.L. 1086, No. 225 Section 1 et. seq., 72 Pa. C.S.A. Section 1701 et. seq. (For decedents with date of death prior to December 13, 1982, liens arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2685 - 101 et. seq.).

Liens for State or Local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arise under Section 242, Act of March 4, 1971, No. 2 as amended, 72 P.S. Section 7242.

Liens for Motorbus Road Tax arise under Chapter 98 of the PA Vehicle Code, (75 Pa. C.S. 9815).

Liens for Liquid Fuels and Fuels Tax and the tax imposed in section 9502 of the Vehicle Code (75 Pa. C.S. 9102) arise under Chapter 90 of the Vehicle Code, (75 Pa. C.S. 9013).

| | |
|-------------|--|
| S. & U. | State Sales and Use Tax |
| L.S. & U. | Local Sales and Use Tax |
| R.T.T. | Realty Transfer Tax |
| I.M. & EST. | Inheritance and Estate Tax |
| L.F.T. | Liquid Fuels Tax (Gasoline) |
| F.U.T. | Fuels Use Tax (Diesel and Special Fuels) |
| M.C.R.T. | Motor Carriers Tax |
| O.F.T. | Oil Franchise Tax |
| H.T. | Public Transportation Assistance Fund Taxes and Fees |
| BUS | Motorbus Road Tax |
| L.F. & F.T. | Liquid Fuels and Fuels Tax |

SETTLEMENT OF ACCOUNT

The "TOTAL" (Column 6) for each type of tax listed on this Notice of Lien comprises the balance of tax due (Column 5) plus assessed additions and/or penalties and assessed and accrued interest to the interest computation date on the face of the Notice.

If payment or settlement of the account is made after the interest computation date, the payment must include the lien filing costs and accrued interest from the interest computation date to and through the payment date.

For any Delinquent Taxes due on or before Dec. 31, 1981, interest is imposed at the following rates:

| | |
|-----------------------|--|
| C.S.-F.F.-C.L.-C.N.I. | - 6% per annum (due date to payment date) |
| C.I.G.R.-C.A.S.T. | - 6% per annum (due date to payment date) |
| B.L.-N.E.-G.P.-H.I. | - 6% per annum (due date to payment date) |
| P.U.R. | - 1% per month or fraction (due date to payment date) |
| P.I.T.-E.M.T. | - 3/4 of 1% per month or fraction (due date to payment date) |
| S. & U. | - 3/4 of 1% per month or fraction (due date to payment date) |
| R.T.T. | - 6% per annum |
| IN. & EST. | - 6% per month or fraction |
| L.F.T.-U.T. | - 1% per month or fraction |
| M.C.R.T. * | - 1% per month or fraction |
| O.F.T. | - 10% per annum |

For all taxes that are originally due and payable on and after Jan. 1, 1982, the PA Department of Revenue will calculate daily interest on all tax deficiencies using an annual interest rate that will vary from calendar year to calendar year. The applicable interest rates are as follows:

INTEREST: Interest is calculated on a daily basis at the following rates. **

| Delinquent Date | Interest Rate | Daily Interest Factor |
|----------------------|---------------|-----------------------|
| 1/1/88 thru 12/31/91 | 11% | .001301 |
| 1/1/92 thru 12/31/92 | 9% | .001347 |
| 1/1/93 thru 12/31/94 | 7% | .001392 |
| 1/1/95 thru 12/31/98 | 9% | .001437 |
| 1/1/99 thru 12/31/99 | 7% | .001482 |
| 1/1/00 thru 12/31/00 | 8% | .001529 |
| 1/1/01 thru 12/31/01 | 9% | .001577 |
| 1/1/02 thru 12/31/02 | 6% | .001614 |
| 1/1/03 thru 12/31/03 | 5% | .001651 |
| 1/1/04 thru 12/31/04 | 4% | .001688 |
| 1/1/05 thru 12/31/05 | 5% | .001725 |
| 1/1/06 thru 12/31/06 | 7% | .001762 |
| 1/1/07 thru 12/31/07 | 8% | .001809 |
| 1/1/08 thru 12/31/08 | 6% | .001846 |
| 1/1/09 thru 12/31/09 | 5% | .001883 |
| 1/1/10 thru 12/31/10 | 4% | .001920 |
| 1/1/11 thru 12/31/11 | 5% | .001957 |
| 1/1/12 thru 12/31/12 | 7% | .001994 |
| 1/1/13 thru 12/31/13 | 8% | .002031 |
| 1/1/14 thru 12/31/14 | 9% | .002068 |
| 1/1/15 thru 12/31/15 | 6% | .002105 |
| 1/1/16 thru 12/31/16 | 5% | .002142 |
| 1/1/17 thru 12/31/17 | 4% | .002179 |
| 1/1/18 thru 12/31/18 | 5% | .002216 |
| 1/1/19 thru 12/31/19 | 4% | .002253 |
| 1/1/20 thru 12/31/20 | 5% | .002290 |
| 1/1/21 thru 12/31/21 | 4% | .002327 |
| 1/1/22 thru 12/31/22 | 5% | .002364 |
| 1/1/23 thru 12/31/23 | 4% | .002401 |
| 1/1/24 thru 12/31/24 | 5% | .002438 |
| 1/1/25 thru 12/31/25 | 4% | .002475 |
| 1/1/26 thru 12/31/26 | 5% | .002512 |
| 1/1/27 thru 12/31/27 | 4% | .002549 |
| 1/1/28 thru 12/31/28 | 5% | .002586 |
| 1/1/29 thru 12/31/29 | 4% | .002623 |
| 1/1/30 thru 12/31/30 | 5% | .002660 |
| 1/1/31 thru 12/31/31 | 4% | .002697 |
| 1/1/32 thru 12/31/32 | 5% | .002734 |
| 1/1/33 thru 12/31/33 | 4% | .002771 |
| 1/1/34 thru 12/31/34 | 5% | .002808 |
| 1/1/35 thru 12/31/35 | 4% | .002845 |
| 1/1/36 thru 12/31/36 | 5% | .002882 |
| 1/1/37 thru 12/31/37 | 4% | .002919 |
| 1/1/38 thru 12/31/38 | 5% | .002956 |
| 1/1/39 thru 12/31/39 | 4% | .002993 |
| 1/1/40 thru 12/31/40 | 5% | .003030 |
| 1/1/41 thru 12/31/41 | 4% | .003067 |
| 1/1/42 thru 12/31/42 | 5% | .003104 |
| 1/1/43 thru 12/31/43 | 4% | .003141 |
| 1/1/44 thru 12/31/44 | 5% | .003178 |
| 1/1/45 thru 12/31/45 | 4% | .003215 |
| 1/1/46 thru 12/31/46 | 5% | .003252 |
| 1/1/47 thru 12/31/47 | 4% | .003289 |
| 1/1/48 thru 12/31/48 | 5% | .003326 |
| 1/1/49 thru 12/31/49 | 4% | .003363 |
| 1/1/50 thru 12/31/50 | 5% | .003400 |
| 1/1/51 thru 12/31/51 | 4% | .003437 |
| 1/1/52 thru 12/31/52 | 5% | .003474 |
| 1/1/53 thru 12/31/53 | 4% | .003511 |
| 1/1/54 thru 12/31/54 | 5% | .003548 |
| 1/1/55 thru 12/31/55 | 4% | .003585 |
| 1/1/56 thru 12/31/56 | 5% | .003622 |
| 1/1/57 thru 12/31/57 | 4% | .003659 |
| 1/1/58 thru 12/31/58 | 5% | .003696 |
| 1/1/59 thru 12/31/59 | 4% | .003733 |
| 1/1/60 thru 12/31/60 | 5% | .003770 |
| 1/1/61 thru 12/31/61 | 4% | .003807 |
| 1/1/62 thru 12/31/62 | 5% | .003844 |
| 1/1/63 thru 12/31/63 | 4% | .003881 |
| 1/1/64 thru 12/31/64 | 5% | .003918 |
| 1/1/65 thru 12/31/65 | 4% | .003955 |
| 1/1/66 thru 12/31/66 | 5% | .003992 |
| 1/1/67 thru 12/31/67 | 4% | .004029 |
| 1/1/68 thru 12/31/68 | 5% | .004066 |
| 1/1/69 thru 12/31/69 | 4% | .004103 |
| 1/1/70 thru 12/31/70 | 5% | .004140 |
| 1/1/71 thru 12/31/71 | 4% | .004177 |
| 1/1/72 thru 12/31/72 | 5% | .004214 |
| 1/1/73 thru 12/31/73 | 4% | .004251 |
| 1/1/74 thru 12/31/74 | 5% | .004288 |
| 1/1/75 thru 12/31/75 | 4% | .004325 |
| 1/1/76 thru 12/31/76 | 5% | .004362 |
| 1/1/77 thru 12/31/77 | 4% | .004399 |
| 1/1/78 thru 12/31/78 | 5% | .004436 |
| 1/1/79 thru 12/31/79 | 4% | .004473 |
| 1/1/80 thru 12/31/80 | 5% | .004510 |
| 1/1/81 thru 12/31/81 | 4% | .004547 |
| 1/1/82 thru 12/31/82 | 5% | .004584 |
| 1/1/83 thru 12/31/83 | 4% | .004621 |
| 1/1/84 thru 12/31/84 | 5% | .004658 |
| 1/1/85 thru 12/31/85 | 4% | .004695 |
| 1/1/86 thru 12/31/86 | 5% | .004732 |
| 1/1/87 thru 12/31/87 | 4% | .004769 |
| 1/1/88 thru 12/31/88 | 5% | .004806 |
| 1/1/89 thru 12/31/89 | 4% | .004843 |
| 1/1/90 thru 12/31/90 | 5% | .004880 |
| 1/1/91 thru 12/31/91 | 4% | .004917 |
| 1/1/92 thru 12/31/92 | 5% | .004954 |
| 1/1/93 thru 12/31/93 | 4% | .004991 |
| 1/1/94 thru 12/31/94 | 5% | .005028 |
| 1/1/95 thru 12/31/95 | 4% | .005065 |
| 1/1/96 thru 12/31/96 | 5% | .005102 |
| 1/1/97 thru 12/31/97 | 4% | .005139 |
| 1/1/98 thru 12/31/98 | 5% | .005176 |
| 1/1/99 thru 12/31/99 | 4% | .005213 |
| 1/1/00 thru 12/31/00 | 5% | .005250 |
| 1/1/01 thru 12/31/01 | 4% | .005287 |
| 1/1/02 thru 12/31/02 | 5% | .005324 |
| 1/1/03 thru 12/31/03 | 4% | .005361 |
| 1/1/04 thru 12/31/04 | 5% | .005398 |
| 1/1/05 thru 12/31/05 | 4% | .005435 |
| 1/1/06 thru 12/31/06 | 5% | .005472 |
| 1/1/07 thru 12/31/07 | 4% | .005509 |
| 1/1/08 thru 12/31/08 | 5% | .005546 |
| 1/1/09 thru 12/31/09 | 4% | .005583 |
| 1/1/10 thru 12/31/10 | 5% | .005620 |
| 1/1/11 thru 12/31/11 | 4% | .005657 |
| 1/1/12 thru 12/31/12 | 5% | .005694 |
| 1/1/13 thru 12/31/13 | 4% | .005731 |
| 1/1/14 thru 12/31/14 | 5% | .005768 |
| 1/1/15 thru 12/31/15 | 4% | .005805 |
| 1/1/16 thru 12/31/16 | 5% | .005842 |
| 1/1/17 thru 12/31/17 | 4% | .005879 |
| 1/1/18 thru 12/31/18 | 5% | .005916 |
| 1/1/19 thru 12/31/19 | 4% | .005953 |
| 1/1/20 thru 12/31/20 | 5% | .005990 |
| 1/1/21 thru 12/31/21 | 4% | .006027 |
| 1/1/22 thru 12/31/22 | 5% | .006064 |
| 1/1/23 thru 12/31/23 | 4% | .006101 |
| 1/1/24 thru 12/31/24 | 5% | .006138 |
| 1/1/25 thru 12/31/25 | 4% | .006175 |
| 1/1/26 thru 12/31/26 | 5% | .006212 |
| 1/1/27 thru 12/31/27 | 4% | .006249 |
| 1/1/28 thru 12/31/28 | 5% | .006286 |
| 1/1/29 thru 12/31/29 | 4% | .006323 |
| 1/1/30 thru 12/31/30 | 5% | .006360 |
| 1/1/31 thru 12/31/31 | 4% | .006397 |
| 1/1/32 thru 12/31/32 | 5% | .006434 |
| 1/1/33 thru 12/31/33 | 4% | .006471 |
| 1/1/34 thru 12/31/34 | 5% | .006508 |
| 1/1/35 thru 12/31/35 | 4% | .006545 |
| 1/1/36 thru 12/31/36 | 5% | .006582 |
| 1/1/37 thru 12/31/37 | 4% | .006619 |
| 1/1/38 thru 12/31/38 | 5% | .006656 |
| 1/1/39 thru 12/31/39 | 4% | .006693 |
| 1/1/40 thru 12/31/40 | 5% | .006730 |
| 1/1/41 thru 12/31/41 | 4% | .006767 |
| 1/1/42 thru 12/31/42 | 5% | .006804 |
| 1/1/43 thru 12/31/43 | 4% | .006841 |
| 1/1/44 thru 12/31/44 | 5% | .006878 |
| 1/1/45 thru 12/31/45 | 4% | .006915 |
| 1/1/46 thru 12/31/46 | 5% | .006952 |
| 1/1/47 thru 12/31/47 | 4% | .006989 |
| 1/1/48 thru 12/31/48 | 5% | .007026 |
| 1/1/49 thru 12/31/49 | 4% | .007063 |
| 1/1/50 thru 12/31/50 | 5% | .007100 |
| 1/1/51 thru 12/31/51 | 4% | .007137 |
| 1/1/52 thru 12/31/52 | 5% | .007174 |
| 1/1/53 thru 12/31/53 | 4% | .007211 |
| 1/1/54 thru 12/31/54 | 5% | .007248 |
| 1/1/55 thru 12/31/55 | 4% | .007285 |
| 1/1/56 thru 12/31/56 | 5% | .007322 |
| 1/1/57 thru 12/31/57 | 4% | .007359 |
| 1/1/58 thru 12/31/58 | 5% | .007396 |
| 1/1/59 thru 12/31/59 | 4% | .007433 |
| 1/1/60 thru 12/31/60 | 5% | .007470 |
| 1/1/61 thru 12/31/61 | 4% | .007507 |
| 1/1/62 thru 12/31/62 | 5% | .007544 |
| 1/1/63 thru 12/31/63 | 4% | .007581 |
| 1/1/64 thru 12/31/64 | 5% | .007618 |
| 1/1/65 thru 12/31/65 | 4% | .007655 |
| 1/1/66 thru 12/31/66 | 5% | .007692 |
| 1/1/67 thru 12/31/67 | 4% | .007729 |
| 1/1/68 thru 12/31/68 | 5% | .007766 |
| 1/1/69 thru 12/31/69 | 4% | .007803 |
| 1/1/70 thru 12/31/70 | 5% | .007840 |
| 1/1/71 thru 12/31/71 | 4% | .007877 |
| 1/1/72 thru 12/31/72 | 5% | .007914 |
| 1/1/73 thru 12/31/73 | 4% | .007951 |
| 1/1/74 thru 12/31/74 | 5% | .007988 |
| 1/1/75 thru 12/31/75 | 4% | .008025 |
| 1/1/76 thru 12/31/76 | 5% | .008062 |
| 1/1/77 thru 12/31/77 | 4% | .008099 |
| 1/1/78 thru 12/31/78 | 5% | .008136 |
| 1/1/79 thru 12/31/79 | 4% | .00 |

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
AUTHORITY TO SATISFY



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

KENNETH D DRESSLER
114 EAST SCRIBNER AVENUE
DU BOIS

PA 15801-2248

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA.

Docket No. 081025CD
Date Filed JUN 05 2008

Class of Tax ANNUAL

Account No. 173-34-4305

R92661

TO THE PROTHONOTARY OF SAID COURT:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges that the above captioned lien/judgment note should be removed from the court records.

You, the Prothonotary of said Court, upon receipt by you of your costs of satisfaction are hereby authorized and empowered, in the name and stead of the Plaintiff, to enter full satisfaction upon the record as fully and effectually, to all intents and purposes, as we could were we present in person to do so. For doing so, this shall be your sufficient warrant of authority.

IN TESTIMONY WHEREOF, there is hereunto affixed the seal of the Department of Revenue, Commonwealth of Pennsylvania, this 7TH day of JANUARY, 2009.

THOMAS W. WOLF
Secretary of Revenue



MARY HUBLER
Director, Bureau of Compliance

FILED NO
M/11/15 BY
JAN 12 2009

5 William A. Shaw
Prothonotary/Clerk of Courts
CD

IN THE COURT OF COMMON PLEAS OF
COUNTY, PENNSYLVANIA

NO. _____ TERM, _____

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

AUTHORITY TO SATISFY

Prothonotary/Clerk of Courts
William A. Shatz

JAN 16 2009

FILED